

How to read an active duty Air Force Leave and Earning Statement

Your pay is your responsibility.

This is a guide to help you understand your Leave and Earnings Statement (LES). The LES is a comprehensive statement of a member's leave and earnings showing your entitlements, deductions, allotments (fields not used for Reserve and National Guard members), leave information, tax withholding information, and Thrift Savings Plan (TSP) information. Your most recent LES can be found 24 hours a day on *myPay*.

If members receive Career Sea Pay, the Sea Service Counter will still be displayed in the remark portion of the LES. The LES remains one page in length.

Verify and keep your LES each month. If your pay varies significantly and you don't understand why, or if you have any questions after reading this publication, consult with your disbursing/finance office.

DEFENSE FINANCE AND ACCOUNTING SERVICE MILITARY LEAVE AND EARNINGS STATEMENT																			
ID	NAME (LAST, FIRST, MI)			SOC SEC. NO.	GRADE	PAY DATE	YRS SVC	ETS	BRANCH	ADSN DSSN	PERIOD COVERED								
	1			2	3	4	5	6	7	8	9								
ENTITLEMENTS				DEDUCTIONS				ALLOTMENTS				SUMMARY							
TYPE		AMOUNT		TYPE		AMOUNT		TYPE		AMOUNT		+							
A B C D E F G H I J K L M N O	10				11				12				+AMT PWD		13				
													-TOT ENT		14				
													-TOT DED		15				
													-TOT ALMT		16				
													=NET AMT		17				
													-CR FWD		18				
													=EOM PAY		19				
													DUES		23				
													RET PLAN		24				
	TOTAL		20		21		22		23		24								
LEAVE		AF BAL	ERND	USED	CR BAL	ETS BAL	LV LGST	LV PAID	USE LOSE	FED TAXES		WAGE PERIOD	WAGE YTD	SIS	EX	ADD'L TAN	TAN YTD		
		25	26	27	28	29	30	31	32	33		34	35	36	37		38		
FICA TAXES		WAGE PERIOD		SOC WAGE YTD		SOC TAN YTD		MED WAGE YTD		MED TAN YTD		STATE TAXES		ST	WAGE PERIOD	WAGE YTD	SIS	EX	TAN YTD
		39		40		41		42		43		44		45	46	47	48	49	
PAY DATA		BAQ TYPE	BAQ DEPN	VHA ZIP	RENT AMT	SHARE	STAT	JFTR	DEPN	LD JFTR	BAS TYPE	CHARITY YTD	TPC	PACDN					
		50	51	52	53	54	55	56	57	58	59	60	61	62					
Thrift Savings Plan (TSP)		BASE PAY RATE		BASE PAY CURRENT		SPEC PAY RATE		SPEC PAY CURRENT		ENC PAY RATE		ENC PAY CURRENT		BONUS PAY RATE		BONUS PAY CURRENT			
		63		64		65		66		67		68		69		70			
		CURRENTLY NOT USED		TSP YTD DEDUCTIONS		DEFERRED		EXEMPT		CURRENTLY NOT USED									
71		72		73		74		75											
REMARKS		YTD ENTITLE				YTD DEDUCT													
76		77				78													

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- **30 LV LOST:** The number of days of leave that has been lost.
- **31 LV PAID:** The number of days of leave paid to date.
- **32 USE/LOSE:** The projected number of days of leave that will be lost if not taken in the current fiscal year on a monthly basis. The number of days of leave in this block will decrease with any leave usage.

Fields 33 through 38 contain Federal Tax withholding information.

- **33 WAGE PERIOD:** The amount of money earned this LES period that is subject to Federal Income Tax Withholding (FITW).
- **34 WAGE YTD:** The money earned year-to-date that is subject to FITW. Field 35 M/S. The marital status used to compute the FITW.
- **36 EX:** The number of exemptions used to compute the FITW.
- **37 ADD'L TAX:** The member specified additional dollar amount to be withheld in addition to the amount computed by the Marital Status and Exemptions.
- **38 TAX YTD:** The cumulative total of FITW withheld throughout the calendar year.

Fields 39 through 43 contain Federal Insurance Contributions Act (FICA) information.

- **39 WAGE PERIOD:** The amount of money earned this LES period that is subject to FICA.
- **40 SOC WAGE YTD:** The wages earned year-to-date that are subject to FICA.
- **41 SOC TAX YTD:** Cumulative total of FICA withheld throughout the calendar year.
- **42 MED WAGE YTD:** The wages earned year-to-date that are subject to Medicare.
- **43 MED TAX YTD:** Cumulative total of Medicare taxes paid year-to-date.

Fields 44 through 49 contain State Tax information.

- **44 ST:** The two digit postal abbreviation for the state the member elected.
- **45 WAGE PERIOD:** The amount of money earned this LES period that is subject to State Income Tax Withholding (SITW).
- **46 WAGE YTD:** The money earned year-to-date that is subject to SITW. Field 47 M/S. The marital status used to compute the SITW.
- **48 EX:** The number of exemptions used to compute the SITW.
- **49 TAX YTD:** The cumulative total of SITW withheld throughout the calendar year.

Fields 50 through 62 contain additional Pay Data.

- **50 BAQ TYPE:** The type of Basic Allowance for Quarters being paid.
- **51 BAQ DEPN:** A code that indicates the type of dependent. A - Spouse C -Child D - Parent G - Grandfathered I -Member married to member/own right K - Ward of the court L - Parents in Law R - Own right S - Student (age 21-22) T - Handicapped child over age 21 W - Member married to member, child under 21
- **52 VHA ZIP:** The zip code used in the computation of Variable Housing Allowance (VHA) if entitlement exists.
- **53 RENT AMT:** The amount of rent paid for housing if applicable.
- **54 SHARE:** The number of people with which the member shares housing costs.
- **55 STAT:** The VHA status; i.e., accompanied or unaccompanied.
- **56 JFTR:** The Joint Federal Travel Regulation (JFTR) code based on the location of the member for Cost of Living Allowance (COLA) purposes.
- **57 DEPNS:** The number of dependents the member has for VHA purposes.
- **58 2D JFTR:** The JFTR code based on the location of the member's dependents for COLA purposes.
- **59 BAS TYPE:** An alpha code that indicates the type of Basic Allowance for Subsistence (BAS) the member is receiving, if applicable. This field will be blank for officers.
 - B - Separate Rations
 - C - TDY/PCS/Proceed Time
 - H - Rations-in-kind not available
 - K - Rations under emergency conditions
- **60 CHARITY YTD:** The cumulative amount of charitable contributions for the calendar year.
- **61 TPC:** This field is not used by the active component of any branch of service.
- **62 PACIDN:** The activity Unit Identification Code (UIC). This field is currently used by Army only.

Fields 63 through 75 contain Thrift Savings Plan (TSP) information/data.

- **63 BASE PAY RATE:** The percentage of base pay elected for TSP contributions.
- **64 BASE PAY CURRENT:** Reserved for future use.
- **65 SPECIAL PAY RATE:** The percentage of Specialty Pay elected for TSP contribution.

WHAT'S IN THIS LES?

1. John Doe's current pay grade is _____.
2. John Doe has served the USAF for _____ years.
3. His current enlistment expires on the following date _____.
4. His taxable income for this pay period is \$_____.
5. His federal tax withheld for this pay period is \$_____.
6. John's social security tax withheld for this pay period is \$_____.
7. The amount John has deducted from his pay to repay an advance pay is \$_____.
8. John has three allotments of \$_____,\$_____ and \$_____.
9. This pay period, John was paid \$_____ after deductions.
10. John has _____ days of leave available.
11. He earned _____ days of leave this year.
12. How many exemptions does John claim for federal tax purposes? _____
13. Does John have any additional federal taxes withheld from his pay? Yes _____ No _____
14. John's Social Security tax withheld for the year is \$_____.
15. John claims what state as his home of record? _____
16. For state tax purposes, what is his marital status and how many exemptions does he claim?
Marital Status _____ Exemptions _____
17. What type of dependent does John claim for housing purposes? _____
18. Does he share his housing costs with another military member? Yes _____ No _____
19. How much does John donate to charity each year by allotment? _____
20. The amount that John still owes for an Advance in Pay is \$_____.
21. His bank where his pay is direct deposited is _____.
22. His total pay thus far for the current year is \$_____.

WHAT'S IN THIS LES?

1. John Doe's current pay grade is E-5.
2. John Doe has served the USAF for 10 years.
3. His current enlistment expires on the following date 000508.
4. His taxable income for this pay period is \$ 1,746.30.
5. His federal tax withheld for this pay period is \$ 146.87.
6. John's social security tax withheld for this pay period is \$ 108.27.
7. The amount John has deducted from his pay to repay an advance pay is \$ 158.08.
8. John has three allotments of \$ 150.00, \$ 105.00 and \$ 55.00.
9. This pay period, John was paid \$ 976.59 (Mid month/\$976.59 EOM) after deductions.
10. John has 58.5 days of leave available.
11. He earned 30 days of leave this year.
12. How many exemptions does John claim for federal tax purposes? 1
13. Does John have any additional federal taxes withheld from his pay? Yes No
14. John's Social Security tax withheld for the year is \$ 1,321.83.
15. John claims what state as his home of record? California
16. For state tax purposes, what is his marital status and how many exemptions does he claim?
Marital Status s Exemptions 0
17. What type of dependent does John claim for housing purposes? Child
18. Does he share his housing costs with another military member? Yes No
19. How much does John donate to charity each year by allotment? \$0.00
20. The amount that John still owes for an Advance in Pay is \$ 632.40.
21. His bank where his pay is direct deposited is Bank of America.
22. His total pay thus far for the current year is \$ 15,716.70.